IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 6TH NOVEMBER 2007 / 15TH KARTHIKA 1929

WP(C).No. 32719 of 2007(T)

PETITIONER:

SOUTHERN TRANSPORT COMPANY,
GOWRI NIVAS, GANDHI SQUARE, PETTAH, POONITHURA,
KOCHI-682 038, REPRESENTED BY PARTNER
P.N.CHANDRAN.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:
----

1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR, PALAKKAD.

2. STATE OF KERALA, REPRESENTED BY
THE SECRETARY (TAXES), GOVT. SECRETARIAT,
THIRUVANANTHAPURAM-695001.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
==========
W.P.(C) NO. 32719 OF 2007 T
==========

Dated this the 6th day of November, 2007

J U D G M E N T

The cranes brought by the petitioner for own use has been detained at the check post as per Ext.P8. The objection raised is that the consignee has no registration under the KVAT Act and that except the work order, no other documents have been produced. Counsel for the petitioner submits that it is only a service provider and he made reference to Ext.P4 certificate of registration under the Service Tax Act and also Ext.P2 certificate issued under the Contract Labour (Regulation and Abolition) Act. These documents are referred to sustain the plea that the petitioner is engaged only in the work of handling steel materials in the establishment of the branch Manager, Visakhapatnam Steel Plant, Kochi. If that be so, it does not involve any activity requiring registration under the KVAT Act. Prima facie, I am satisfied that the detention is unjustified. In any event, it is a

matter to be adjudicated

In view of the above, I dispose of this writ petition directing that the crane detained as per Ext.P8 shall be released to the petitioner on executing a bond without sureties. Thereafter adjudication will continue and parties will be governed by the orders to be passed.

ANTONY DOMINIC, JUDGE.

Rp